

Mississippi Secretary of State
700 North Street P. O. Box 136, Jackson, MS 39205-0136

ADMINISTRATIVE PROCEDURES NOTICE FILING

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|--|------------------------|---|----------------------------------|--------------|
| AGENCY NAME Mississippi Department of Revenue | | CONTACT PERSON Stephanie Rogers | TELEPHONE NUMBER 601-923-7190 | |
| ADDRESS Post Office Box 1033 | | CITY Jackson | STATE MS | ZIP 39215 |
| EMAIL stephanie.rogers@dor.ms.gov | SUBMIT DATE 5/13/11 | Name or number of rule(s): Title 35, Part IX | | |

Short explanation of rule/amendment/repeal and reason(s) for proposing rule/amendment/repeal: Filing complete and current version of the Mississippi Department of Revenue's rules in accordance with Administrative Procedures Act Rule 3.2. NO substantive changes have been made to the rules submitted herewith.

Specific legal authority authorizing the promulgation of rule: Miss. Code Ann. § 27-3-31(1)(a)

List all rules repealed, amended, or suspended by the proposed rule: None

ORAL PROCEEDING:

- ☐ An oral proceeding is scheduled for this rule on Date: _____ Time: _____ Place: _____
- ☒ Presently, an oral proceeding is not scheduled on this rule.

If an oral proceeding is not scheduled, an oral proceeding must be held if a written request for an oral proceeding is submitted by a political subdivision, an agency or ten (10) or more persons. The written request should be submitted to the agency contact person at the above address within twenty (20) days after the filing of this notice of proposed rule adoption and should include the name, address, email address, and telephone number of the person(s) making the request; and, if you are an agent or attorney, the name, address, email address, and telephone number of the party or parties you represent. At any time within the twenty-five (25) day public comment period, written submissions including arguments, data, and views on the proposed rule/amendment/repeal may be submitted to the filing agency.

ECONOMIC IMPACT STATEMENT:

- ☒ Economic impact statement not required for this rule. ☐ Concise summary of economic impact statement attached.

| TEMPORARY RULES | PROPOSED ACTION ON RULES | FINAL ACTION ON RULES |
|--|---|--|
| _____ Original filing _____ Renewal of effectiveness To be in effect in _____ days Effective date: _____ Immediately upon filing _____ Other (specify): _____ | Action proposed: _____ New rule(s) _____ Amendment to existing rule(s) _____ Repeal of existing rule(s) _____ Adoption by reference Proposed final effective date: _____ X 30 days after filing _____ Other (specify): _____ | Date Proposed Rule Filed: _____ Action taken: _____ Adopted with no changes in text _____ Adopted with changes _____ Adopted by reference _____ Withdrawn _____ Repeal adopted as proposed Effective date: _____ 30 days after filing _____ Other (specify): _____ |

Printed name and Title of person authorized to file rules: _____ Stephanie V. Rogers, Senior Tax Analyst _____

Signature of person authorized to file rules: Stephanie V. Rogers

| OFFICIAL FILING STAMP | DO NOT WRITE BELOW THIS LINE OFFICIAL FILING STAMP | OFFICIAL FILING STAMP |
|---|--|---|
| <div style="border: 1px solid black; height: 100px; width: 100%;"></div> Accepted for filing by _____ |  <div style="border: 1px solid black; height: 100px; width: 100%;"></div> Accepted for filing by <u>CB17760E</u> <u>Compilation</u> | <div style="border: 1px solid black; height: 100px; width: 100%;"></div> Accepted for filing by _____ |

The entire text of the Proposed Rule including the text of any rule being amended or changed is attached.